

Action for penalty. alty of one thousand dollars, to be recovered by the Treasurer in a civil action to be instituted in the Superior Court of Wake County. Any person, firm or corporation taking out license under this section may employ an unlimited number of agents and secure a duplicate copy of said license for each agent by paying a fee of one dollar to the Treasurer, and the county in which the applicant does business may charge a tax of five dollars; each duplicate license so issued to contain the name of the agent to whom it is issued, and the same to be nontransferable. An agent holding such duplicate copy of license is licensed thereby to sell only the instruments sold by the holder of the original license. No person, firm or corporation licensed under this section shall be required to pay any other license or privilege tax; and no county shall have the right to impose any license or privilege tax. No city or town shall levy a license or privilege tax exceeding twenty dollars on any dealer having an office or selling from any receiving point. No person, firm or corporation paying a tax upon gross sales under this section shall be required to pay a tax on the said sales under or by virtue of any other section of this act.

Number of agents unlimited.

Fee for duplicates of license.

County tax.

License not transferable.

No other license or privilege tax.

No county tax.

Limit of city tax.

No further tax on sales.

SEC. 70. *Cigarette dealers and manufacturers of cigarettes.*

Manufacturers of cigarettes. On every manufacturer of cigarettes the following tax: Where the annual output of cigarettes by such manufacturer is less than two hundred and fifty million, two hundred and fifty dollars; where such annual output exceeds two hundred and fifty million, but does not exceed five hundred million, five hundred dollars; where such annual output exceeds five hundred million, two thousand dollars: *Provided*, that no county, city, town or township shall levy or collect any tax, assessment, license or fee from or on such manufacturer except the *ad valorem* tax. And every person retailing cigarettes shall pay a license tax of five dollars per annum. No county shall levy any tax under this section. No city or town shall levy a license or privilege tax exceeding ten dollars.

Proviso: no municipal tax except *ad valorem*.

Retail dealers.

No county tax.

Limit of municipal tax.

SEC. 71. *Public ferries, bridges, etc.*

Ferries and bridges, tax on receipts. On every ferry or bridge, one per centum of gross receipts; and any person or company operating any such ferry or bridge shall make returns, on oath, of such receipts to the register of deeds of the county in which such public ferry or bridge is located, within ten days after the first days of January and July of each year, and at the same time pay to the sheriff the tax herein imposed: *Provided*, that when a body of water over which the ferry or bridge is operated lies partly in one county and partly in another, one-half of the taxes provided for in this section shall be paid to the sheriff of each of the counties in which such ferry or bridge is operated.

Sworn returns.

Payment of tax.

Proviso: division by counties.

Manufacturers and dealers in automobiles. SEC. 72. Every manufacturer of automobiles engaged in the business of selling the same in this State, or every person or persons or corporation engaged in selling automobiles in this State